

Exhibit O

ESTIMATION OF GENERAL UNSECURED CLAIMS POOL

		Estimated Value (Low)			Adjusted Estimated Value	Estimated Value (High)
#	Category	Asserted Amount	Claim Amount	Claim Amount	Claim Amount	Claim Amount
General Unsecured Claims						
1	PPOA	2,779,645,677	65,613,535	462,289,328	858,965,120	
2	Master Claim - UTIER Damages	1,205,492,250	-	-	-	
3	Master Claim - UTIER Grievances	1,124,524,226	193,879,148	229,129,148	264,379,148	
4	Litigation (w/o Vitol)	543,590,333	8,575,646	27,244,485	45,913,324	
5	UITICE Litigation	224,900,000	-	11,245,000	224,900,000	
6	Employee	14,834,448	2,595,909	8,715,179	14,834,448	
7	Contract	12,074,869	12,074,869	12,074,869	12,074,869	
8	Judgment/Settlement	6,850,955	6,850,955	6,850,955	6,850,955	
9	UITICE Arbitration Awards	5,673,022	5,673,022	5,673,022	5,673,022	
10	Trade	5,538,878	5,538,878	5,538,878	5,538,878	
11	Master Claim - UEPI	3,711,794	3,711,794	3,711,794	3,711,794	
12	Lease	530,128	530,128	530,128	530,128	
Total General Unsecured Claims		5,927,366,580	305,043,885	773,002,786	1,443,371,686	